

**Statement of Spirituous Liquors Sold by a Vermont Manufacturer On-Premise or at Special Events**

Manufacturer's Address \_\_\_\_\_

[illegible]

**Attn: Accounting Department**  
**13 Green Mountain Drive**  
**Montpelier, VT 05620-4501**

(a) A tax is assessed on the gross revenue on the retail sale of spirituous liquor in the State of Vermont, including fortified wine, sold by the Liquor Control Board or sold by a manufacturer or rectifier of spirituous liquor in accordance with the provisions of this title. The tax shall be at the following rates based on the gross revenue of the retail sales by the seller in the current year:

- (1) If the gross revenue of the seller is \$500,000.00 or lower, the rate of tax is five percent;
- (2) If the gross revenue of the seller is between \$500,000.00 and \$750,000.00, the rate of tax is \$25,500.00 plus 10 percent of gross revenues over \$500,000.00;
- (3) If the gross revenue of the seller is over \$750,000.00, that rate of tax is 25 percent.

(b) The retail sales of spirituous liquor made by a manufacturer or rectifier at a fourth class or farmer's market license location shall be included in the gross revenue of a seller under this section, but only to the extent that the sales are of the manufacturer's or rectifier's own products, and not products purchased from other manufacturers and rectifiers.